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XA-10142
PATENT APPLICATION

**RESPONSE UNDER 37 C.F.R. 1.116
EXPEDITED PROCEDURE - EXAMINING GROUP 3616**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

First Named Inventor:	IKEDA, SHUHEI	Art Unit:	3616
Appln. No.:	10/501,542	Examiner:	B. Gooden
Filed:	July 16, 2004	Conf. No.:	8452
For:	STEERING APPARATUS		

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AMENDMENT AFTER FINAL REJECTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action of September 26, 2006,
please amend the above-identified patent application as
indicated below.

Amendments to the claims are reflected in the listing
of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.